

## **BOARD OF EQUALIZATION RULES FOR TAX APPEALS**

California Code of Regulations  
Title 18. Public Revenues  
Division 2.1. State Board of Equalization – Rules for Tax Appeals  
***Chapter 3: Property Taxes***<sup>1</sup>

### **ARTICLE 3: OTHER PROPERTY TAX PETITIONS**

#### **Subarticle 3: Contents of Property Tax Welfare and Veterans' Organization Exemption Petitions and Filing Deadlines**

##### **5333.4. CONTENTS OF PETITION.**

The petition must:

- (a) Be in writing and state all of the specific grounds upon which qualification is claimed;
- (b) Include all documents the petitioner wishes the Board to consider in deciding the petition;
- (c) Indicate whether an oral hearing is desired;
- (d) Indicate whether a written findings and decision is desired; and
- (e) Be signed by petitioner or an authorized representative of the petitioner. The Chief Counsel may require the representative to demonstrate the representative's authority to represent the petitioner.

Note: Authority cited: Government Code section 15606.

Reference: Revenue and Taxation Code sections 214, 254.6, 270.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.

2. In "Authority cited" changed the reference of 245.6 to 254.6. Adopted 5-28-08; Effective 7-16-08.

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<sup>1</sup> Editorial change renaming subchapters to subarticles (Register 2008, No. 13.).